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IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 8TH DAY OF JUNE 1998

BEFORE

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THE HON'BLE M.P. JUSTICE V.K. SINGHAL

WRIT PETITION NOS. 2100-2101/1998.

BETWEEN:

M/s. Excel Tyres,
Opp. KSRTC Depot,
General Thimmaiah Road,
Madikeri (Kodagu Dist).

(Represented by its Managing
Partner Sri. K.K. Uthaya).

: PETITIONER

(Sri. E. R. Indrakumar for Petitioner)

AND:

1. The Deputy Commissioner of
Commercial Taxes, Assessments-III,
Commercial Taxes Buildings,
PWD Office Compound,
Maidan Road,
Mangalore,
Dakshina Kannada District.

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2. The General Manager,
District Industries Centre,
Department of Industries &
Commerce, Kodagu District,
Madikeri.

3. State of Karnataka
By its Secretary,
Department of Finance,
Govt. of Karnataka,
Vidhana Soudha,
Bangalore-1.

: RESPONDENTS

(Smt. Sujatha, HCGP, for Respondents)

These Writ Petitions filed under Articles 226 & 227 of the Constitution of India with an affidavit praying to quash the assessment and penalty orders dt. 28.11.97 passed in the petitioner's case by the R-1 under Section 12 (3) and 12-B (3) of the Karnataka Sales Tax Act, 1957 being Annexures E and F for the periods of 1994-95 and 1995-96 and also quash the consequential demand notices in Form-6 dt. 5.12.97 issued in the Petitioner's case by the first respondent being Annex. G, H J and K pursuant to the assessment and penalty orders passed in relation to the periods of 1994-95 and 1995-96 and etc.,

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These Writ Petitions coming on for further Orders this day, the Court made the following:

O R D E R

VKSJ:


8-06-1998


Petitioner has a remedy under the Act which is efficacious and cannot be permitted to be by-passed. Appellate Authority is bound to take into consideration even the later judgements of the Division Bench of this Court in the case of M/s. BROOKE BOND LIPTON INDIA LTD. Vs. STATE (1998 (44) Kar L.J. 90). whether applicable or not. The appeal may be filed within four weeks. If it is filed within the aforesaid period no objection regarding limitation would be taken. Stay granted by this Court will continue for further four weeks.

Petitions stand disposed of accordingly.

Sd/-Judge.

T.by: JL


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C.by: 
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COPY



Assistant Registrar
High Court of Karnataka
Bangalore-560 001.


1/7/98



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